

**Illinois Department of Revenue
Regulations**

Title 86 Part 130 Section 130.1810 Filing of Papers by Agent Under Power of Attorney

TITLE 86: REVENUE

**PART 130
RETAILERS' OCCUPATION TAX**

Section 130.1810 Filing of Papers by Agent Under Power of Attorney

Returns, claims or other papers filed by an agent for a principal must be filed in the name of the principal by the agent as Agent or as Attorney in Fact. If an agent files returns for more than one principal, he must file separate returns for each such principal.

(**Source:** Amended and effective April 8, 1963)